

**Health Coverage Tax Credit**▶ **Attach to Form 1040 or Form 1040NR.**

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Recipient's social security number  
:  
:  
:**Before you begin:** See **Definitions and Special Rules** that begin on page 2.**Do not** complete this form if you can be claimed as a dependent on someone else's 2005 tax return.**Part I Complete This Part To See if You Are Eligible To Take This Credit****1** Check the boxes below for each month in 2005 that **all** of the following statements were **true** on the **first day** of that month.

- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient.
- You were covered by a qualified health insurance plan for which you paid the premiums (including months for which you paid premiums to "U.S. Treasury—HCTC").
- You were **not** entitled to Medicare Part A or enrolled in Medicare Part B.
- You were **not** enrolled in Medicaid or State Children's Health Insurance Program (SCHIP).
- You were **not** enrolled in the Federal Employees Health Benefits Program or eligible to receive benefits under the U.S. military health system (TRICARE).
- You were **not** imprisoned under Federal, state, or local authority.
- You were **not** covered by, or eligible for coverage under, any employer-sponsored health insurance plan (including any employer-sponsored health insurance plan of your spouse) (see instructions that begin on page 3).

☐ January    ☐ February    ☐ March    ☐ April    ☐ May    ☐ June

☐ July    ☐ August    ☐ September    ☐ October    ☐ November    ☐ December

**Part II Health Coverage Tax Credit****2** Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 3). Include qualified health insurance premiums paid to "U.S. Treasury—HCTC" and advance payments from Form 1099-H, box 1 . . . . .**2**

**Note.** You **must** attach invoices and proof of payment for any amounts included on line 2 for which you did not receive an advance payment (see instructions on page 3).

**3** Enter the total amount of any **(a)** Archer MSA and health savings account distributions used to pay amounts included on line 2 and **(b)** National Emergency Grants you received for health insurance in 2005 . . . . .**3****4** Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit . . . . .**4****5** Multiply line 4 by 65% (.65) and enter the result . . . . .**5****6** Advance payments, if any, from Form 1099-H, box 1 . . . . .**6****7** **Health coverage tax credit.** Subtract line 6 from line 5. If zero or less, enter -0-. Also include on Form 1040, line 70, or Form 1040NR, line 64, and check box **c** on that line . . . . .**7**